

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 29th December, 2017

No. 689

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 54 /2017–State Tax

New Delhi, the 30th October, 2017

NOTIFICATION

In exercise of the powers conferred by the first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner hereby makes the following amendments in the notification number 30/2017-State Tax, dated the 11th September, 2017, namely:-

in the table,

- a) against Sl. No. 2, in column (4), for the words, figures and letters "Upto 31st October, 2017", the words, figures and letters "Upto 30th November, 2017" shall be substituted;
- b) against Sl. No. 3, in column (4), for the words, figures and letters "Upto 10th November, 2017", the words, figures and letters "Upto 11th December, 2017" shall be substituted.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**